

Gladys and the narcissistic Knight: Developing students understanding of ethical conflicts and professional responsibilities

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ABSTRACT

This ethics case is designed to help students develop a working understanding of the progression of an ethical dilemma and the potential impacts of a narcissistic leader on ethical culture and individual behavior. The case requirements ask students to utilize a professional code of conduct as a frame to analyze and propose a resolution to an ethical dilemma. The particular dilemma presented in the case relates to a progression of events beginning with overstating capabilities to win an award to falsification of a report describing achievements. It is adapted from a real-world dilemma encountered by a student group at the institution at which the authors currently teach. Teaching notes offer suggested solutions to each of the case requirements and are available upon request.

Keywords: ethics, codes of conduct, culture, narcissism, charismatic leaders

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INTRODUCTION

One does not have to look too far to find articles/blogs/newsfeeds relating to professional misconduct in business. A central component in many such scandals is the role of professional accountants, not as protectors of the public interest, but as parties complicit in unethical behavior. Accounting-related improprieties have called into question the ethical standards and integrity of the profession and resulted in calls to improve the ethical education of accountants (see AACSB 2004; Armstrong et al. 2003; Boyce 2014, Cooper et al. 2008; Fisher et al 2007; Mastracchio et al. 2015).

Ethics education may address multiple dimensions, significant aspects of which are the development of ethical sensitivity and ethical reasoning (Pergola & Walters, 2017; also see AACSB 2004; IAESB 2014; Kidwell et al 2013; Rest 1986). McPhail (2001) contended that the most important aspect of ethics education must be development of empathy in students by enabling ethical awareness and a broader appreciation for how their actions, as accounting professionals, impact others (c.f. Kidwell, et al, 2013). This involves cultivating an awareness of ethical dilemmas, sensitivity to the interests of and impacts on stakeholders, and a broader understanding of the responsibilities of and to the profession when acting to resolve moral issues (cf. AACSB 2004; IAESB 201, McPhail 2001). Ethical sensitivity provides the foundation for developing ethical reasoning, the ability to frame, analyze, and resolve ethical issues (Pergola & Walters 2017, Rest 1986). This involves the application of decision-making frames or models, such as professional codes of conduct, to arrive at ethical decisions consistent with the expectations and responsibilities of the profession (AACSB 2004, IAESB 2014, Kidwell et al. 2013; Pergola & Walters 2017).

Cases can be particularly effective in addressing both dimensions, especially when case scenarios include emotional character content (see AACSB 2004, Blanthorne et al. 2007; Boyce, 2014; Liu et al. 2012; Thiel, et al. 2013).¹ In addition, professional codes of conduct can be used to sensitize students the moral interests and responsibilities of the profession and enhance ethical reasoning when used as contextual frames to analyze ethical scenarios and justify ethical decisions (cf. Kidwell et al. 2013).

The ethics case presented here is designed to help students develop a working understanding of the progression of an ethical dilemma and sensitize them to the ethical conflicts and behaviors that may occur, stakeholder interests and impacts, and responsibilities to the profession. The student-oriented scenario on which the case is based was intended to help students situate themselves as moral participants within an ethical conflict thereby allowing them to “experience” the dilemma and develop empathy for the characters. The scenario was developed to highlight the potential influence of a narcissistic leader on ethical culture and individual behavioral reactions. It purposefully integrates emotional character reactions (with respect to the actions of a narcissistic leader) into the scenerio to engage students’ sensibilities, develop students’ empathy for stakeholders, and sensitize students to the impacts of their professional actions (cf. McPhail 2001, Theil et al. 2013). In addition, the case setting parallels professional duties with which students will likely be confronted as practicing accountants to

¹ Theil, et al. (2013) argued that emotions are an inherent part of ethical decision making and found case-based instruction more effective at stimulating retention and transfer of ethical decision-making principles to future tasks when characters’ emotional reactions were integrated into case scenarios.

highlight their ethical responsibilities as members of a profession. Case requirements were developed to familiarize students with such professional expectations by contextual reference to a relevant professional code of conduct. The student-oriented scenario on which the case is based was also intended to help students better relate to the value of a professional code as a tool to navigate a real-world ethical dilemma. Case requirements, as presented in this paper, ask students to utilize the *IMA Statement of Ethical Professional Practice (IMA SEPP)* as a frame to analyze and propose a resolution to the ethical dilemma, although any professional code of conduct can be used to complete case requirements.

TARGETED COURSES AND CASE LEARNING OBJECTIVES

The case was originally intended for an accounting course that utilizes the *IMA SEPP*, the most obvious examples of which are managerial accounting and cost accounting at the undergraduate level. However, the case is also appropriate for use in graduate level accounting courses which include an ethics component (e.g., advanced management accounting or business/professional ethics). It may also be used as a learning or training tool within student groups, such as Beta Alpha Psi or IMA student chapters. Moreover, case requirements can be adapted to utilize the case in courses that rely on other professional codes of conduct, such as the *AICPA Code of Professional Conduct* or the *IFAC Code of Professional Conduct*. To complete case requirements successfully, students need a foundational understanding of the pertinent professional code and ethics as it relates to accounting/business issues. Suggested primary reading materials for the case are the *IMA SEPP* (or other relevant professional code if the case is adapted for such use) and textbook material on ethics relating to accounting/business. Supplementary readings may also include the *IMA Ethics Resources for Accounting and Finance Professionals* and the *IMA Statement on Management Accounting* entitled *Values and Ethics: From Inception to Practice* (available online through the *IMA Ethics Center*). In addition, instructors may find ethics columns appearing in *Strategic Finance Magazine* of value².

The primary goal of the case is to familiarize students with the progression of an ethical issue and use of a *professional code of conduct* as a tool for analyzing and resolving such dilemmas. The specific objectives of the case are as follows:

Upon completion of this case, students should be able to:

- Identify ethical issues and how these issues impact others.
- Identify violations of the *IMA SEPP* (or other professional code).
- Identify member responsibilities with respect to ethical issues as defined by the code.
- Analyze and resolve ethical issues using the *IMA SEPP* (or other professional code).
- Reflect on constructive and destructive leadership traits and associated impacts on others.

CASE NARRATIVE

Chapter 1 – The Proposal

The dorm room was still and quiet. On a desk next to a laptop computer, textbooks sat stacked, spines neatly aligned. Sunlight streamed through a break in the curtains, moved across the bed, and bathed the figure of a sleeping young woman. When the golden light touched her

² Additional resources are available for other professional codes as well.

face, Gladys Perkins' eyes popped open. She yawned, stretched, and tried to remember why she felt so excited.

She grinned. "Of course. Today's the day!" She jumped out of bed and stood in front of the full-length mirror that hung on the opposite wall. She turned her head left, then right, and peered closer at her face. "I don't look any different." *But I am. Today is my official début as Secretary/Treasurer for the Accounting Honorary Society. Wow. President of the IMA Student Group and now an officer in AHS. Student extraordinaire. I impress myself.* Gladys spun around and went into the bathroom to get ready for school.

A few hours later, Gladys sat in a large room packed with other students. She scanned the AHS meeting agenda, which included the names of the new officers for the academic year next to their respective titles. *David Knight, President, Lauren Smith, Vice President, Larry Washington, Activity/Service Director and me, Secretary/Treasurer.* She grinned when she saw her name. Gladys knew the other officers from her accounting classes, and Larry was also Vice President of the IMA Student Group.

She watched as David and Lauren moved to the front of the room. *Stop daydreaming the meeting is starting.*

David said, "Good afternoon everyone. I would like to call to order, the first meeting of the academic year for AHS. I am excited to kick off a new year as president of this fine organization. As you are probably aware, I was instrumental in helping us attain Outstanding Chapter status last year. I intend to surpass past successes and make this year a truly exceptional year. I look forward to working with you all. Let's get started."

The room erupted in applause. David beamed at his audience, bowed in acknowledgment, and took his seat. "Please refer to the meeting agenda. We have a great deal to discuss."

The new president moved through the agenda items with ease and efficiency. He smiled often and exchanged humorous remarks with student members. Gladys was struck by his bearing and charisma. *He is so confident and eloquent. And he has a vision for AHS. I think he will be an excellent leader.*

David leaned forward to emphasize his next point. "Now we come to the Ethics Awareness Program Development Grant. If you read through the materials I distributed, you realize this is a fantastic opportunity. It is a national competition sponsored by international accounting firms. Only *four* teams will receive funding. If we win a grant and implement our program with success, the kudos will be a huge feather in my cap. And, of course, it will look great for all of you as well." David looked at Lauren and motioned for her to take over.

Lauren stood and said, "What we need to do today is brainstorm. We must put together a sound proposal—"

David raised his finger and interrupted, "An *ambitious* proposal. Something that will stand out and get the grant committee's attention."

Lauren nodded and amended her statement, "We need to put together an *impressive* proposal and a corresponding budget. What we need are ideas. Suggestions for awareness events. Also, scheduling, venues, and implementation. Once we agree, it will be up to our secretary/treasurer to put together the proposal for submission."

Gladys sat straight in her chair and tried to appear confident. Her stomach fluttered, and she bit her lip. *This is it. My first big responsibility in my new role.* She put her hands together and looked up at the ceiling. *Please, please don't let me screw this up!*

After the general meeting, the officers sat around a small table and reviewed the ideas for the proposal.

Larry said, “Wow. The meeting was really productive. We have a dozen good ideas for ethics awareness events. But we can’t include them all. We need to prioritize and select only the best for inclusion.”

Lauren nodded. “I agree. Let’s rank them starting with the best first.”

Gladys decided it was time for her to speak up. “Why don’t we go down the list, discuss each idea for a minute or two, and select the top ideas. I’ll keep notes.”

She recorded the comments as the team worked through the proposed ideas. When the discussion was over, Gladys checked her notes. Six events were ranked in the top category. She looked at the group and said, “There are still too many potential events on the list. We have more cutting to do.”

David stood, stretched, and smiled at the others. “No, we have six excellent ideas. Put them all in the proposal.”

Lauren frowned. “David, you can’t be serious. Don’t forget. We have to *implement* this program. That’s way too many events to organize and schedule. We need to plan for three at most.”

Larry said, “I agree. It will take a lot of time to put together a campaign to promote each ethics awareness activity to make sure we meet attendance goals. And don’t forget. Publicity will pall after the first two or three events. People will lose interest.”

Lauren looked at David and said, “Maybe we could propose *four*?”

Gladys cleared her throat. “I agree with Larry and Lauren. I think it would be better to include fewer events and do a fantastic job implementing them.”

With a dismissive glance at Gladys, David turned to the rest of the group. “Look, we have to land a grant first. And the only way we can do so is to submit an ambitious program of events and a well-justified budget to match. We need to put *all* the good ideas in the plan.”

Larry shook his head, “Six is just too many. If we fail to pull it off, it will make us look bad.”

David leaned forward, and placed his hands on the table, “Oh, come on guys. We can *do* this!”

No one spoke for a few moments. Finally, Larry said, “Well I suppose...”

Lauren pressed her lips together and looked thoughtful, “I think we should propose *four*. Larry? Gladys?”

Larry gave the thumbs up. Gladys nodded and said, “I will do my best to put together a good proposal.”

David nodded. “I am sure Gladys will make us proud.”

After the others left the room, David approached Gladys, put his hand on her shoulder, and said, “Put *all* the top events into the proposal. Then pad the budget to make sure we have more than sufficient funds to carry off the plan in stellar fashion.”

“But David ...”

He looked directly into her eyes, “Look. We are a small school up against extremely stiff competition. Our organization needs this award. You know as well as I do we have to submit an impressive proposal to win a grant. A little ambitious padding is expected. It is the way the game is played. The grant committee will take it into account.” He offered her a charming smile, then took her hand and gave it a brief squeeze. “Don’t let me down.”

Gladys watched him go with a sinking feeling in her stomach.

Chapter 2 – The Program

Gladys entered the meeting room and rushed to her seat. David Knight stood behind a podium in front of a classroom filled with student members and faculty. “Fantastic news! Thanks to Gladys Perkins’ draft, *and* a little editing on my part...” He paused, flashed a brief grin, and then punched the air with his fist. “We *won*. We received an Ethics Awareness Program Development grant.” His audience clapped with enthusiasm.

Dr. Mary Jacobs, the faculty adviser for AHS, said, “Congratulations. Your proposal was well done, albeit *quite* ambitious. You have a massive amount of work to do to implement your ideas. I will be available to offer assistance when needed. My door is always open.”

Lauren and Larry looked at Gladys and frowned. *They look perturbed. What’s going on?* Concerned, she leafed through the package David distributed. It contained the letter from the grant committee and a copy of the final proposal. She gasped. *This is not the proposal I prepared.* The plan proposed six ethics awareness events instead of the four to which the group had agreed. The projected budget was substantially higher than what she had estimated. Her stomach lurched, and her mind buzzed. *I don’t understand.* She stared at David in disbelief.

He winked at Professor Jacobs and said, “Thank you, Mary. I welcome your contributions as always.”

Lauren turned and added, “Thank you, Dr. Jacobs, we appreciate any help you can offer.”

Brow furrowed, Larry glanced at Gladys. With a weak smile, he said, “Yeah, we can use all the help we can get.”

The meeting ended, and as the student members filed out, Gladys sat without moving, posture stiff, a dazed expression on her face. Lauren and Larry approached and looked down at her. Larry glowered at her and said, “I thought we agreed on *four* events. Why did you include all *six*?”

Still shocked, Gladys stammered. “But...but I didn’t. I...” With a look of disapproval, Lauren turned and walked away. Larry shook his head and followed.

Gladys confronted David after the others left. “You changed the proposal. You put in all six events after the group agreed to four. And you padded the budget numbers. Lauren and Larry were obviously upset. They think I went against the group.”

With a voice full of pity, David said, “I edited *my* proposal and won a grant for AHS. The plan you prepared was uninspiring. It would have been rejected. What’s the problem? I made us look good. I made *you* look good.”

Gladys shook her head, “David, we will *never* be able to carry out this plan successfully. It will take too much work to do a quality job. Can we submit a revised version?”

David snorted. “Are you kidding? They will revoke the grant and give it to someone else. No, we will implement my plan as proposed.” He touched her arm and gave her a sympathetic smile. “It’s going to be wonderful. I have every confidence the program will succeed. You, Lauren, and Larry need to get started right away.”

He walked across the room towards the door, paused and winked at Gladys over his shoulder. “Don’t let me down, kiddo.”

Gladys sagged into a chair and gaped at David as he left the room, whistling to himself.

Six months later, the four AHS officers sat around a table in a small conference space. Gladys distributed a handout to the other officers. She sighed and said, “As you can see, our ethics awareness program was not as successful as we hoped. In summary, three events went quite well and actually exceeded attendance expectations. Unfortunately, one event had to be canceled. The other two were implemented, but resulted in low attendance and poor feedback.”

David frowned at Gladys, “I put together a fantastic plan. What happened? What did you do wrong?”

Lauren looked up from the report and spoke out in Gladys’ defense, “This isn’t her fault. You revised the proposal. The plan was too ambitious. It’s that simple.”

David turned and glared at Lauren.

In a placating tone, Larry said, “We had difficulties scheduling speakers, reserving good venues, and promoting the program. We got behind, and four of the six events ended up scheduled during the spring semester. There were a number of competing activities that cannibalized our attendance, and interest always wanes towards the end of the academic year.”

No one spoke for a few moments. Gladys said, “I am afraid I have more bad news. In addition to the canceled event and attendance issues, we didn’t spend the funds as indicated in the proposal. We’ll have to explain that in our final report as well.”

Lauren nodded, “We need to carefully report our successes *and* failures. Explain what went wrong and *why* it went wrong.”

With an abrupt gesture, David dismissed Lauren’s comment. “No. That will make us look incompetent. We need to put together a report that highlights the program’s successes and camouflages the program’s failures. What we need is a positive picture that portrays what happened as a ...” David paused and raised his hands and formed quotation marks with his fingers, “... ‘highly constructive learning experience’.”

Larry frowned and looked uncertain, “But I don’t think—”

“Are you suggesting we inflate our performance?” asked Gladys.

David said, “No, of course not. I am suggesting that we use careful direction and language to construct a positive report and avoid damaging the reputation of AHS. This chapter attained Outstanding Chapter status last year, and I have no intention of allowing this issue to mar my achievement.”

In a muted voice, Gladys said, “I am not sure I am comfortable ...”

David glanced at Gladys with a condescending smirk and slight shake of his head, “Don’t be so naïve, Gladys. This is the way business operates. We will not be falsifying performance results. We will report what happened. With a positive spin. It’s called rhetoric. All businesses use rhetoric to polish up their annual reports. You’ll learn.” He spread his hands wide in an affected gesture, “Think of it as *marketing*.”

Gladys glanced at the other two members of the team. Lauren lowered her eyes and looked at her lap. Larry gave a noncommittal shrug and doodled on his notepad.

David turned to Gladys, “Good. I will expect a *favorable* report by the end of the week.”

Chapter 3 – The Report

Two weeks after Gladys submitted her report to David, she accessed her email. Included with several other messages was one from the Grant Award Committee directed to David Knight with copies to her, Lauren, and Larry. Gladys held her breath, looked up at the heavens and crossed her fingers, and opened the message. She read the body of the email aloud to herself, “Thank you for a most thorough and professional report on your Ethics Awareness Program Development efforts. On behalf of the committee, we would like to congratulate the AHS on the

unqualified success of the implemented program. We look forward to announcing your group's impressive accomplishment at the upcoming Annual Accounting Conference and Expo."

Gladys sat erect in her chair and stared at the computer screen. She reread the email, "Unqualified success? Impressive accomplishment?" *I don't understand. Did they read my report?* She stared into space for a moment then closed her eyes. *Oh, he didn't ...*

Heart pounding, she logged on to the AHS website, accessed the proper folder, and downloaded the published document. As she read, a knot formed in her stomach and her panic grew. The eloquent verbiage boasted the successful implementation of *six* events. *This is not my report. David submitted his version under my name.* Gladys rubbed the back of her neck and continued to read. The three events that had gone well were accurately reported, but attendance results and participant feedback for the other two events had been inflated considerably. And the cancelled event did not appear on the report. It had been replaced by a function that had been hosted by the Center for Ethics. *AHS members attended, yes, but we didn't host that event. Oh, no. David took credit for an event we didn't even host.*

Gladys put her head in her hands. *This is unbelievable. I can't be a party to this. What should I do? If I report this to the Grant Committee...? Oh, my God... my name is on the report! What am I going to do?*



CASE REQUIREMENTS:

1. Accounting professionals generally belong to professional associations. All members, (including student members), are bound by professional codes of conduct, such as *IMA Statement of Ethical Professional Practice* (IMA SEPP), the *AICPA Code of Professional Conduct*, and/or the *IFAC Code of Ethics for Professional Accountants*. Consider the progression of the ethical situation described in the case. Reflect on the issues with which Gladys' is confronted in light of the assigned code and respond to the following:
 - a. Identify the first ethical issue with which Gladys is confronted. Explain the ethical dilemma and the stakeholders impacted by the issue. Discuss the stakeholder impacts and their interests with respect to the identified issue.
 - b. Identify the professional code principles/standards that apply to Gladys' situation. Discuss Gladys' actions relative to the identified principles/standards.
 - c. What are Gladys' responsibilities as a member of a profession? Discuss Gladys' options as the situation evolves. Explain the risks of such options.
 - d. David's "ambitious" plan evolved into an inflated report that put Gladys in a difficult position. If Gladys fails to act in response to the report, will she be in violation of the professional code? Explain.
 - e. If Gladys fails to act and the issue is discovered, will she be held responsible even though David changed her report? Explain.
 - f. Use the professional code to advocate a proper course of action for Gladys. Write an ending to the case that clearly portrays the advocated course of action, risks involved, and ultimate impacts on stakeholders (include actions, dialogue, and/or internal thoughts as appropriate). Justify your advocated course of action by reference to the professional code.
2. David exhibits both traits of a charismatic leader and traits of a narcissist. Identify his most notable attributes and discuss the pros and cons of such traits in a business leader. How do you think David's personality impacted Gladys and the other characters throughout the case? Do you believe Gladys is naïve as David claims?
3. Envision yourself in a similar real-world business scenario. Discuss appropriate ways to deal with a narcissistic leader such as David in a constructive manner consistent with professional standards. How might such actions mitigate the risk of ending up in a situation similar to the one Gladys faced?

CLASSROOM USE

As noted above, this case is appropriate for any class in which an instructor wants to stress professional accounting/business ethics and responsibilities. The case may be assigned as a discussion assignment and/or a case writing assignment, whereby students are asked to respond to case requirements. In addition to dealing with the situation on which the case is based in a real-world setting, two of the authors used the case in a section of introductory managerial accounting (typically freshmen and sophomores comprised of business majors from all disciplines) and a section of cost accounting (comprised on upper level accounting majors). One author used the case as a discussion assignment, and the other author used the case as a writing assignment. In both instances, instructors provided a copy of the *IMA SEPP* to students and had students discuss and explain the various components of the code prior to assigning the case.

In the introductory managerial accounting course, the case was assigned as a discussion board assignment. The author posted case requirements as discussion board threads and required students to participate in an interactive discussion of each thread by posting thread responses and/or replies to other students' posts. Student performance was assessed using a simple grading rubric (i.e., did not meet expectations, met expectations, exceeded expectations). The grading rubric was used to assess the extent to which students were able to identify issues, stakeholders and impacts, relevant *IMA SEPP* standards and principles and associated violations, and responsibilities and resolutions. Students were also assessed based on whether or not they adequately defended their position by referring to the *IMA SEPP*.

The majority of the students (63%) met expectations with respect to identifying issues (most focused on the falsified report), identifying relevant *IMA SEPP* standards and principles and associated violations (most focused on credibility and/or integrity issues). In addition, most students demonstrated the ability to support their posts by referring to the principles and standards in the code. The more insightful students recognized the negative impact of David's personality on Gladys and the overall culture of the student group. However, most students omitted at least some relevant standards or principles and/or neglected to address some of the earlier ethical conflicts or issues. Furthermore, most students fell short with respect to identifying stakeholders and impacts, *IMA* member responsibilities, and utilizing the code to help resolve the issue. This is not overly surprising given the introductory nature of the course and the typical levels of learning that may be expected of introductory students. But it does suggest the need to cover the *IMA SEPP* (especially with respect to member responsibility and issue resolution) and its application to ethical scenarios in greater depth during class, particularly when utilizing the case in an introductory course.

In the cost accounting course, students submitted individual written case analyses. Two forms of assessment were used to evaluate the efficacy of the case: self-reported learning assessment (based on responses to student surveys) and independent learning assessment (based on submitted writing assignments evaluated via a simple assessment rubric).

Student surveys were distributed subsequent to the discussion of the case in class. Students were instructed to respond to a series of five statements derived from the learning objectives for the case plus one additional question that asked students to evaluate the case as a useful learning experience; allowable responses ranged from 1 (strongly disagree) to 5 (strongly agree). Student responses were blind and students were told that their responses would remain anonymous and be used only to evaluate and report on the effectiveness of the case as an instructional resource. Mean student responses for all survey statements fell between 4 (agree) and 5 (strongly agree); the student survey statements along with mean student responses for each survey statement are presented in Table 1.

In addition to student surveys, case writing assignments submitted by students were also assessed using a simple expectations rubric derived from the learning objectives for the case; the assessment rubric scale ranged from 1 (did not meet expectations) to 5 (markedly exceeded expectations).³ Mean student scores for all expectations fell between 3 (met expectations) and 5 (markedly exceeded expectations); assessment expectations along with mean student scores for each expectation are presented in Table 1.

³ Base learning expectations for each learning objective were based on Bloom's taxonomy of learning.

Case evaluations were followed by a class discussion of the requirements. The discussion was animated and largely led by students, indicating that the subject matter was one with which they could identify. Interestingly, many students chose a confrontational approach to narcissist leaders, which led to an excellent discussion of effective methods when dealing with destructive personality traits. The students reported that they enjoyed the case and felt they were more prepared to deal with similar issues upon completion of the case. They also stated that the case helped them understand the *IMA SEPP* better and how to apply it to specific situations.

Based on learning outcomes and class discussions, the authors noted revisions necessary to improve learning outcomes and student analyses as follows:

- In depth coverage of the *IMA SEPP* (with greater emphasis on member responsibility and the resolution section) and its application (with use of multiple ethics scenarios relating to management accounting) in class.
- Class discussion or readings on stakeholders (with emphasis on internal vs external stakeholders) and narcissism (with emphasis on constructive and destructive narcissistic traits in leaders)
- Minor revisions to case requirements to improve clarity (Note that such revisions have been integrated into the case requirements presented here.)



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TABLE 1
Student Survey and Assessment Results

Learning Objective	Student Survey Statement	Mean Student Response⁴	Assessment Expectation	Mean Student Score⁵
1	1. This case helped me identify ethical issues and how those issues impact others.	4.46	1. Students should be able to identify issues and both internal and external stakeholders' interests, including the accounting profession.	3.56
2	2. This case helped me identify violations of the IMA SEPP.	4.54	2. Students should demonstrate understanding of the SEPP principles and standards as they relate to the issue(s).	3.93
3	3. This case helped me understand member responsibilities as defined by the code.	4.30	3. Students should demonstrate understanding of their professional responsibilities to act ethically, ensure others act ethically, and to actively seek to resolve issues they face.	4.54
4	4. This case helped me understand how to use the IMA SEPP to analyze and resolve ethical issues.	4.27	4. Students should demonstrate understanding of how to use the resolution of ethical issues section of the SEPP.	3.98
5	5. This case helped me understand constructive and destructive leadership traits and the associated impact on others.	4.31	5. Students should demonstrate understanding of leadership traits and how to successfully navigate difficult situations.	4.46
Overall Value Statement	6. Overall, I found the case to be a useful learning experience.	4.43	N/A	N/A

⁴ Student Survey Scale: 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, 5 = strongly agree.

⁵ Assessment Scale: 1 = did not meet expectations, 2 = met minimal expectations, 3= met expectations, 4 = exceeded expectations, 5 = markedly exceeded expectations.